

**EXHIBIT 1 – ACCOUNT-HOLDING PARTNERSHIPS**

List Of Relevant Partnerships With Accounts At Bernard L. Madoff Investment Securities LLC (“BLMIS”)

Partnership Account Name	Partnership Name	Partnership Account Number	Claim Filed By Partnership	Total Outstanding Objections Received From Claimants Invested In The Partnership
P & S Associates General Partnership	P & S Associates General Partnership	1ZA873	Yes (004328)	58
S & P Associates General Partnership	S & P Associates General Partnership	1ZA874	Yes (004303)	173
				<b>Total: 231</b>